<u>REMARKS</u>

Claims 1-11 and 13 are pending in this application. By this Amendment, the features of claim 12 have been incorporated into claim 1, claim 2 has been amended, claim 12 has been cancelled and claim 13 has been added. Support for the features recited in claim 13 can be found in examples 1-4 of Applicants' specification.

Entry of the Amendment is proper under 37 CFR §1.116 since the Amendment: (a) places the application in condition for allowance for the reasons discussed herein; (b) does not raise any new issues requiring further search and/or consideration; (c) does not add any additional claims without canceling a corresponding number of finally rejected claims; and (d) places the application in better form for appeal, should an appeal be necessary. Entry of the Amendment is thus respectfully requested.

Claims 1-12 were rejected under 35 U.S.C. §103(a) over Maesaka et al. (Maesaka), U.S. Patent No. 6,596,418 in view of Kubota et al. (Kubota), U.S. Patent Application Publication No. 2002/0058159. The rejection is respectfully traversed.

Maesaka and Kubota fail to disclose or suggest a magnetic recording medium with a seed layer that has a concentration of B of 32 to 70 at. %, as recited in claim 1, or a seed layer which consists essentially of B and one of Pd and Pt, as recited in claim 13.

Maesaka discloses a magnetic recording medium, wherein when a concentration of B in the base layer 4 (allegedly corresponding to the seed layer of claim 1) exceeds 30 at. %, the base layer's crystal grain sizes become ununiformed. Consequently, the layered magnetic recording layer will have ununiformed crystal grain sizes, thus degrading the S/N ratio (col. 4, lines 44-48).

Accordingly, Maesaka teaches away from using a seed layer with a concentration of B as recited in claim 1 because Maesaka teaches away from using B that exceeds 30 at. %. The properties found in Maesaka's recording medium and the recording medium of claim 1 are

thus distinct and are non-obvious variations. Maesaka identifies disadvantages associated with using B that exceeds 30 at. %, wherein Applicants have identified advantages (Applicants' table 1) associated with using B that exceeds 30 at. %. Accordingly, Maesaka fails to disclose or suggest using a seed layer that has a concentration of B of 32 to 70 at. %, as recited in claim 1.

Furthermore, Maesaka discloses that when material containing B is used for the base layer 4, the base layer 4 necessarily contains a third element (O or N), in addition to B and one of Pd and Pt (col. 4, line 34-36 and col. 5, line 12). Because Maesaka uses a third element, Maesaka fails to disclose or suggest using a seed layer which consists essentially of B and one of Pd or Pt, as recited in claim 13.

Kubota fails to overcome the deficiencies of Maesaka because Kubota fails to provide any disclosure with regard to using a seed layer that includes B.

Accordingly, Maesaka and Kubota fail to disclose or suggest all of the features recited in claims 1 and 13 as well as the additional features recited in dependent claims 2-11. It is respectfully requested that the rejection be withdrawn.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1-11 and 13 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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Attachment:

Petition for Extension of Time

Date: July 29, 2005

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